

Previous references.

✓

Gen Fin File No. 100 of 02

Judicial File No. 92 of 02-03 1902.

Serial Nos. 1-2

(Gen Finance)

Later references.

Gen. Fin 144 of 03.

GENERAL AND REVENUE SECRETARIAT.

P 13
/ (E)

Serial Nos. 1-2

Part B. for

SUBJECT.

Comptroller's action in placing under objection the expenditure of Rs. 750 being the fees paid to the Hon'ble Mr. Sankaran Nair, approved with observations as regards the reappropriation statement.

Table of Contents.

- Sl. 1. No. 6504 d 20 5-03 from the Comptroller, Mysore Govt.
116
Requests to obtain from the Registrar of the Chief Court, a reappropriation statement for Rs 750 f being the fee sanctioned to be paid to the Hon'ble Mr. Sankaran Nair, and states that the Madras Bank has been requested to pay the above amount to the party.
- Sl. 2. JF 1318 d 21 11. 1903 to the Comptroller, Mysore Govt.
G. R. S. 58 Approves of the action taken by the Comptroller as regards the payment of the amount to Hon'ble Mr. Sankaran Nair and states that the charge will be noted against 'Law & Justice' in the appropriation report for the year 1902-03.

OFFICE OF THE DEWAN OF MYSORE,
(REVENUE AND GENERAL DEPARTMENTS).

(Full Office Note.)

Subject. Reappropriation State
- ment for Rs 750/- being fees paid
to the Honble Mr C. Sankaran
Letter No 6504 dated
25th May 1903, from the
Comptroller Mysore Govt,
requesting that the Registrar
Chief Court may be asked to
* Submit for sanction a ---
Note.

In Govt Prop: No 1822-3
259220
dated 14th May 1903, a fee of
Rs 750/- was sanctioned to
the Honble Mr C. Sankaran
for his services, and the cost was
directed to be debited to
Savings in the current year
Budget under 'Law and
Justice'.

The Comptroller, now invites
attention to Rule 23, Part I
Chapter II of the Financial Rules
and to para 2 of his letter No
5515 dated 4th April 1903,
91
and requests that the
Registrar, Chief Court may
be

- * 1. No. and date of latest letter or paper.
2. Catch words to show nature of subject.
3. Subject to be in red and body of note in black ink.

- * 1. Statement of case in narrative form in regular sequence of subject matter or date.
2. Opinions to be stated only as supported by precedents, or general rules which should always be quoted.
3. Serial numbers in file, &c., to be always stated.
4. Dates of important documents referred should be given.
5. Write on both sides, leaving the same side as margin.

asked to forward a
re-appropriation statement
for the sanction of Govt.

Under Rule 23 quoted above
(in such cases (viz, where the
immediate incurring of the
expenditure is considered
indispensable), a reappropriation
in the appended form 10, should
be submitted to Govt. through
the Comptroller, along with
the proposition statement.
In para 2 of his letter no 5515
dated 4th April 1903, quoted, the
Comptroller states, that
(for purposes of audit, a
re-appropriation statement
in the form prescribed in
rule 23, is necessary from
the sanctioning authority,
whether that authority is
Government, a Head of Department
or a Deputy Commr. of a Dist.
(The figures shown as probable
savings under one or more
detailed heads as specified
in the statement have to
be noted in the audit registers
with a minus sign against
the original grants of each
such head and with a plus
sign against the original
grants

3

of the other head or heads to which the addition is sanctioned and the audit will then be conducted against the altered grants? He further states that re-appropriation statements are necessary in all cases, in order to enable his Office to watch whether the savings as estimated have actually been effected under the various heads and also to see that the increased grant obtained by re-appropriation has not been exhausted before the close of the financial year.

Assistant Secretary's remarks on the office draft to the Registrar asking for submission of the re-appropriation statements.

Govt. having directed that the charge should be met from general savings under Law and Justice, I do not see the force or necessity for his objection from the Comptroller. x. x. - Are not these rules for the (Financial Rules)

guarantee of subordinate
officers, or do they bind
Govt too?

extract from the
The Comptroller's letter

of 4th April 1903 quoted above,
shows that even if the Govt
is the sanctioning authority,
a reappropriation state-
ment is necessary. Under
para 5 of Govt order no H.
1150-1192 — 18-1901-02 of the
7th February 1903, the Com-
ptroller is to be regarded
as the ultimate referee
in all account matters
acting under the general
orders of Govt, and so the
financial rules apparently
bind the Govt also.

Submitted for orders.

Whether the Comptroller
is to be guided by explicit
order of Govt relating the charge to
several items, or whether his
opinion as to what ~~is~~ ^{ought to have} been done
should bind Govt, — this is the
question. I have doubts on the
point; but, this being a financial
matter, I do not feel competent
to express a decided opinion. ^{After}
are omitted

S. B. 13

The amount has no doubt to be debited to Law & Justice. But as such expenditure can be incurred only by the authority of Govt, there is no need or use of referring the matter to the ~~Comptroller~~ Registrar. The Comptroller himself may be asked to report from what head receipts may be sanctioned, in this and all similar cases.

The Govt is the final sanctioning authority; and the Comptroller has to give his opinion in cases where receipts pass through him from other offices. There is little or no hardship in asking him to send up a receipt itself for sanction, in all cases in which Govt

6/

in any department orders
a certain expenditure from
any general head — ~~though~~
~~there may be no~~ beyond
the budget provision. As a
rule, the Compt^r will be
consulted: but the Consult-
ing is unnecessary (1) where
he has already reported
that either generally or in
a particular Dept^t, no
savings are likely to be
available at all — as he
has done this year & (2) where
the expenditure is indispen-
sable and ~~quite~~ urgent &
must be incurred whether
or not there ~~is~~ is budget
provⁿ. (Sect. 162 of the
C.A. Code Vol. I p. 73). Of
the latter, only the form² can

Note Continued;

7

to the Judge.

A draft is put up in this case -
with a general direction - for approval.

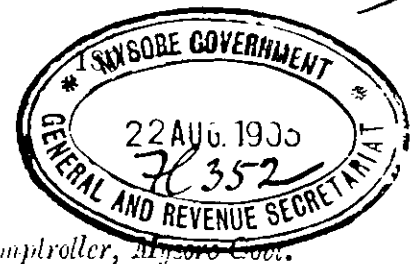
H.

(Initialed) H.V.N.
~~to~~ 17/6/3
22/8

The Dewan

12478

DEPARTMENT 8



From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Gen & Rev Dept.

Sl No. 1

Dated

Despatched 20 5 27

Received

No. 65024
No.

SUBJECT MATTER.

Requests to obtain from the Registrar Chief Court, a re-approⁿ lth for Rs 750/- being the fee sanctioned to be paid to the Honble Mr. Saubara Wair & State that the Madras Baule has been requested to pay the amt to the Party.

Reference made

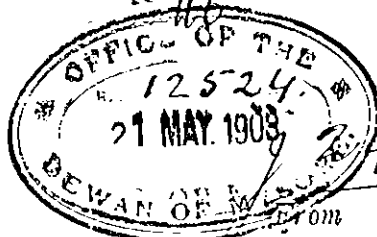
22/5

DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 16th May
1903

12903



E. R. SUBRAYAR, Esq., B. A. B. C. E.

Comptroller, Mysore Govt.

To

H. V. Nanjundappa Esq. M.A. M.L.
The Secretary to the Govt. of Mysore,

Genl & Rev. Dept. S

Reference :- Government Pro: no: 81822-3
J.F. 42 of 02-0
dated 14th instant, sanctioning a fee of Rs. 750/-,
the Honble Mr. C. Sankaran Nair and directing
debit the Cost to Savings in the current year's
Budget under Law and Justice.

Sir,

With reference to the above, I have the
honour to invite your attention to Rule 23
Part I Chapter II of the Financial Rules and
to para 2 of my letter no: 5815/91 of 4th April
1903 wherein I have fully explained the object
for which a reappropriation statement is
necessary and to request that you will be so
good as to request the Registrar, Chief Court,
to forward a reappropriation statement.

(10)

through this office for the formal sanction of Government.

Pending sanction of Government, for the re-appropriation of funds, the Bank of Madras, Madras, has been requested to pay the sum of Rs 750/- to the Hon'ble Mr C. Sankaran Nair. The charge will be kept under objection as one of the items adjusted but awaiting clearance.

I have the honour to be,

Sir,

Your most obedient Servant.

W. M. Srinivasan
Treasurer.

File No. (if any) and its date—

Read *again*

G.O. No. J. 1822-3 of 4th
1.7.92 1902-03

May 1903 sanctioning a sum of Rs. 750/- to
the Honorable Mr. C. Sankara Nair and
directing to debit the cost to savings in the
Budget for 1902-03 under "Law and Justice"

Letter No. 5504 of 16th May 1903 from
the Comptroller, Mysore Fort. requesting
the Order: under rules 23, Part I in
Chapter II of the Financial Rules, the
Registrar, this Court may be asked
to forward a reappropriation statement
through his office for the formal sanction
of Govt. and reporting that pending
sanction of Govt. for the reappropriation
of funds, arrangement has been made
for payment of the amount to the
Honorable Mr. C. Sankara Nair through
the Bank of Madras, Madras, and that
the charge will be kept under objection
is one of the items adjusted but a
-waiting clearance.

under the Secy

Kundly sign

under

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= 289873

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10.11.03

12/
Crossed out:

H. ^D✓
13189.
21.11.03.
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The action taken by the Comptroller as regards payment of the amount to the Honorable Mr. C. Sankara Rao is approved. The charge, which has already been sanctioned, will be noted against "Law and Justice" in the Appropriation Report for the year '902-03.

In this connection it is observed that the Govt. is the final sanctioning authority, and the Comptroller has to give his opinion in cases where re-appropriation statements pass through him from other officers. There is little or no hardship in asking him to send up a re-appropriation statement himself for sanction, in all cases in which Govt. in any department orders a certain expenditure from a general head beyond the budget provision. As a rule, the Comptroller

after consulting,
if necessary,
The Departmental head
concerned

His

col Vol I page 73). of this letter,

any item of ^{urgency & the indispensable}
~~absolutely~~ ^{the post} ^{of course} ^{highly}

At 100 by the
D. 100

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19/8/03

J. J.
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To
The Lough Brothers
New York City.

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10/19/11

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